

- [c6] 6. The manufacturing method according to claim 1, wherein the material of the sacrificial layer includes silicon nitride.
- [c7] 7. The manufacturing method according to claim 6, wherein the step of removing the sacrificial layer remaining on the first conductive layer includes wet etching.
- [c8] 8. The manufacturing method according to claim 6, wherein the step of removing the sacrificial layer remaining on the first conductive layer includes using phosphoric acid as an etchant.
- [c9] 9. The manufacturing method according to claim 1, wherein the material of the first spacer includes silicon oxide formed by chemical vapor deposition using tetra-ethyl-ortho-silicate and ozone as gas sources.
- [c10] 10. The manufacturing method apparatus according to claim 1, wherein the second spacer includes silicon oxide formed by chemical vapor deposition using tetra-ethyl-ortho-silicate and ozone as gas sources.
- [c11] 11. The manufacturing method according to claim 1, wherein the material of the first and second conductive layers includes doped polysilicon.
- [c12] 12. A method for fabricating a square spacer, comprising:
 providing a substrate having a stacked structure thereon;
 forming a conductive layer on the substrate;
 forming a sacrificial layer on the conductive layer;
 removing portions of the sacrificial layer and the conductive layer until the stacked structure is exposed;
 forming a mask layer on the conductive layer and the stacked structure;
 removing the sacrificial layer remaining on the conductive layer; and
 using the mask layer as a mask to etch the conductive layer, so as to form a square spacer.
- [c13] 13. The method according to claim 12, wherein the step of removing portions of the sacrificial layer and the conductive layer includes chemical mechanical polishing.

- [c14] 14. The method according to claim 12, wherein the material of the conductive layer includes doped polysilicon.
- [c15] 15. The method according to claim 12, wherein the material of the sacrificial layer includes silicon nitride.
- [c16] 16. The method according to claim 15, wherein the step of removing the sacrificial layer remaining on the conductive layer includes wet etching.
- [c17] 17. The method according to claim 16, wherein the step of removing the conductive layer includes using phosphoric acid as etchant.
- [c18] 18. The method according to claim 12, wherein the material of the mask layer comprises silicon oxide.
- [c19] 19. The method according to claim 18, wherein the step of forming the mask layer includes thermal oxidation.
- [c20] 20. The method according to claim 12, wherein the stacked structure includes a gate structure.